REMARKS/ARGUMENTS

If there are any additional fees resulting from this communication, please charge same to our Deposit Account No. 16-0820, our Order No. 38259.

Respectfully submitted,

PEARNE & GORDON LLP

By:

Paul A. Serbinowski, Reg. No. 34429

1801 East 9th Street Suite 1200 Cleveland, Ohio 44114-3108 (216) 579-1700

Date: May 13, 2005